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United Nations Industrial Development Organization

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Programme and Budget Committee

Thirteenth session
Vienna, Vienna, 8-11 September 1997
Item 12 of the provisional agenda

PROPOSALS FOR THE APPOINTMENT OF AN EXTERNAL AUDITOR

Candidatures for the appointment of an external auditor

Report by the Director-General

1. On the basis of recommendations by the Programme and Budget Committee and the Industrial Development Board, the General Conference, in its decision GC.5/Dec.17, decided to appoint the President of the Federal Court of Audit of Germany as the External Auditor for UNIDO for a period of two years beginning on 1 July 1994. Subsequently, the General Conference, in its decision GC.6/Dec.18, decided to extend the appointment of the President of the Federal Court of Audit of Germany until 30 June 1998. In that decision, the Director-General was requested, in future, to invite proposals from Member States for the appointment of an External Auditor and to submit such proposals to the Programme and Budget Committee for consideration.

2. In compliance with decision GC.6/Dec.18, a note verbale dated 6 December 1996 was sent to Member States in which they were invited to inform the Director-General by 3 March 1997 of their interest in providing the services of an External Auditor, with a view to submitting such proposals to the Programme and Budget Committee at its thirteenth session, to be held from 21 to 25 April 1997.

3. At its seventh special session, the Industrial Development Board, in its decision IDB/S.7/Dec.2, decided that the Programme and Budget Committee would be held from 8 to 11 September 1997. A subsequent note verbale, dated 7 May 1997, was sent to Member States in which they were invited to inform the Director-General by 30 June 1997 of their interest in providing the services of an External Auditor, with a view to submitting such proposals to the Programme and Budget Committee at its thirteenth session.

4. In a communication dated 26 June 1997, the Permanent Representative of Germany informed the Director-General of the availability of the current External Auditor for an extension of her mandate as from 1 July 1998.

5. As of 30 June 1997, the following candidatures, including the candidature of the present External Auditor, had been received for the appointment of an external auditor:

Mr. F. Fiedler
President of the Austrian Court of Audit

Ms. H. von Wedel
President of the Federal Court of Audit of Germany

Mr. C. D. Gañgan
Chairman of the Philippine Commission on Audit

For reasons of economy, this document has been printed in a limited number. Delegates are kindly requested to bring their copies of documents to meetings.

V.97 25637 (E) (a:\1997\pmo.7)

Distr.: 4 August 1997

BDO-MBA (Management Business Audit)
Panaudit-Sénégal
Aziz Dièye
(Auditing firms)
Senegal

Mr. J. N. Cadassou
Government Inspector, State Inspectorate-General
Principal Public Finance Audit Institution of Togo

The communications submitting the respective candidatures appear in the annex to the present document.

6. After the deadline of 30 June 1997, communications submitting candidatures were received from the Permanent Missions to UNIDO of Cyprus and Turkey.

7. The full text of financial regulation 11.1 is quoted herewith:

"An External Auditor, who shall be Auditor-General (or an officer exercising an equivalent function) of a Member State, shall be appointed in the manner and for the period decided by the Conference."

ACTION REQUIRED OF THE COMMITTEE

8. The Committee may wish to propose to the Industrial Development Board that it recommend to the General Conference the appointment of one of the candidates as External Auditor for UNIDO for a period of two years beginning on 1 July 1998. The appointment would fall under the terms of reference specified in article XI (and annex) of the Financial Regulations of UNIDO. The travel and costs related to the work of the external auditor are to be borne by the UNIDO regular budget.

Annex

COMMUNICATIONS CONCERNING CANDIDATURES FOR THE APPOINTMENT OF AN EXTERNAL AUDITOR

A. Communication concerning the candidature of Mr. F. Fiedler, President of the Austrian Court of Audit

DER PRÄSIDENT DES RECHNUNGHOFES

WIEN, AM 28 February 1997
1033 WIEN, DAMPFSCHIFFSTRASSE 2
TELEFON: 711 71/DW. 8456
TELEFAX: 714 48 71 (712 94 25)

Mr. Mauricio de Maria y Campos
Director-General
United Nations Industrial Development Organization
Vienna International Centre
A-1400 Vienna
Austria

Please quote our reference number in all queries:
Zl. 609-07/97

Dear Sir,

I am referring to the call for competitive tenders which was addressed by the United Nations Industrial Development Organization (UNIDO) on 6 December 1996 to the supreme audit institution of Austria, the Austrian Court of Audit, via the Minister for Foreign Affairs of Austria.

The Austrian Court of Audit is herewith submitting its tender for the function of external auditor for a period of two years, starting from July 1998.

(a) The Austrian Court of Audit does not charge any separate fees for performing the external audit. The auditors appointed by the President of the Court of Audit are entitled to a reasonable compensation in line with UNIDO's effective travel allowance rates to cover travel and accommodation expenses incurred.

The audits cover the financial statements for a period of two years including interim audits. Apart from auditing the financial statements in conformity with the Financial Regulations of UNIDO, the Austrian Court of Audit will also audit different areas of UNIDO according to the criteria of economy and efficiency.

(b) Moreover, the Austrian Court of Audit will respond to any request addressed to it by the UNIDO to deliver an expert opinion on specific issues in line with staff availability and under the conditions detailed under (a).

From among its 150 auditors which hold a university degree, the Austrian Court of Audit will appoint staff members to conduct the audit, who are experienced in auditing in an international environment and have the required language skills to perform such tasks.

The audit reports will also focus on compliance with appropriated estimates and on major issues concerning the economic and efficient management of the organization.

In conclusion, the Austrian Court of Audit is reaffirming its preparedness to contribute to the prosperous development of UNIDO by employing successful audit methods as well as adopting modern audit techniques.

Yours sincerely,

(*Signed*)
(Dr. Franz Fiedler)

B. Communication concerning the candidature of Ms. H. von Wedel, President of the Federal Court of Audit of Germany

THE PERMANENT REPRESENTATIVE
OF THE FEDERAL REPUBLIC OF GERMANY
TO THE OFFICE OF THE UNITED NATIONS AND
TO THE OTHER INTERNATIONAL ORGANIZATIONS
VIENNA

441.52/2

Vienna, 26 June 1997
Bu/ku

Subject: External Auditor
Your reference: CU 97/77

Mr. Director-General,

I have the honour to inform you of the availability of the External Auditor

Dr. Hedda von Wedel
President of the Federal Court of Audit

for a two-year extension of her mandate as from 1 July 1998. Such an extension has the support of my Government.

Accept, Mr. Director-General, the assurances of my highest consideration.

(*Signed*)

(Karl Borchard)

Ambassador

Mr. Mauricio de Maria y Campos
Director-General
United Nations Industrial
Development Organization
VIC-D2265
1400 Vienna

C. Communication concerning the candidature of Mr. C. D. Gañgan, Chairman of the Philippine Commission on Audit

No. VN-90-97

The Permanent Mission of the Philippines has the honor to present its compliments to the United Nations Industrial Development Organization (UNIDO) and with reference to Note No. CU 96/288 of 6 December 1996 has the honor to communicate that the Philippine Government has decided to nominate Mr. Celso D. Gañgan, Chairman of the Commission on Audit of the Republic of the Philippines, as External Auditor of UNIDO for the period of 1 July 1998 to 30 June 2000. Enclosed are Annex A and Mr. Gañgan's Curriculum Vitae, the audit capabilities of the Philippine Commission on Audit, and a description of services being offered.

Mr. Gañgan has been Chairman of the Philippine Commission on Audit since March 1994 after serving as assistant Commissioner since 1988. He has extensive experience in auditing international organizations and has served as Vice-Chairman of the Panel of External Auditors of the UN, the Specialized Agencies and the International Atomic Energy Agency; First Vice-Chairman of the Governing Board of the International Organization of Supreme Audit Institutions (INTOSAI); member, United Nations Board of Auditors; and member of the Governing Board of the Asian Organization of Supreme Audit Institution (ASOSAI).

The Philippine Commission on Audit of which Mr. Gañgan is Chairman is a constitutional body, which had extensive experience in the audit of UN agencies and other international bodies such as UNICEF, UN University, UNEP, UN, Center for Human Settlements and others. The Commission is manned by more than eleven thousand senior officials and technical people who are mostly Certified Public Accountants and lawyers.

The Permanent Mission of the Philippines avails itself of this opportunity to renew to the United Nations Industrial Development Organization the assurances of its highest consideration.

Vienna, 28 February 1997

[*Seal*]

Annex A

OFFER OF SERVICES AS EXTERNAL AUDITOR OF THE UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION (UNIDO)

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Brief Sheet

Introduction

Audit capabilities and Institutional Profile

Audit Scope and Strategy

Level of Effort and Audit Team Organization

Appendix 1 *Curriculum Vitae and International Affiliations of the Chairman, Commission on Audit, including International Audit Engagements*

OFFER OF SERVICES AS EXTERNAL AUDITOR OF THE UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION (UNIDO)

Brief Sheet

OFFEROR	**PHILIPPINE COMMISSION ON AUDIT**
AUDIT SCOPE	Financial audit of the UNIDO accounts for two (2) years—1 July 1998 to 30 June 2000, in accordance with the scope defined in the UNIDO Financial Regulations and Terms of Reference
AUDIT CAPABILITIES	Highly professional auditing staff experienced in the financial audit of international organizations, the conduct of value-for-money (VFM) audits, and in audit of computerized information systems. All auditors communicate in excellent English
AUDIT APPROACH & STRATEGY	Systems-based audit approach to evaluate internal controls, combined with risk assessment strategy and computer assisted audit techniques (where applicable), to be completed in two (2) audit visits—interim and year-end
LEVEL OF EFFORT AND TEAM ORGANIZATION	Audit work program commits 17 staff workweeks for 1998-1999 audit, and 16 staff workweeks for 1999-2000. The COA Chairman will provide senior representation to the General Council, with one Director of Audit and senior auditors, comprising the team

OFFER OF SERVICES AS EXTERNAL AUDITOR OF THE UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANIZATION (UNIDO)

INTRODUCTION

1. This document contains the Philippine Commission on Audit's (COA) offer of services to undertake the financial audit of the accounts of the United Nations Industrial Development Organization (UNIDO) for two (2) years—**1 July 1998-30 June 2000.** The proposal gives due regard to and is in accord with Chapter XI—External Audit of the UNIDO Financial Regulations and the annexed Additional Terms of Reference.

2. This proposal consists of four (4) major parts:

- COA's audit capabilities and institutional profile
- Audit scope and strategies
- Level of effort and audit team organization
- Audit costs

AUDIT CAPABILITIES AND INSTITUTIONAL PROFILE

3. At the Commission on Audit (COA), we impose upon ourselves the absolute responsibility of performing our tasks with the highest degree of integrity and professionalism. We strive to pursue world-class audit service capability availing ourselves of the state-of-the-art in audit technologies and international linkages, and by actively participating in international audit activities and events. These statements are part of the COA vision that inspired our organization to offer our audit services to the UNIDO.

4. As the supreme audit institution of the Philippines, our mission statement is as follows:

> *The Commission on Audit, entrusted by the Filipino people with the duty to undertake independent audits, aims to provide adequate, reliable and current information on the affairs of government through appropriate audit approaches, and the fair and impartial exercise of its powers so that accountability, transparency, economy, productivity and effectiveness in the conduct of government operations are thereby promoted.*

The COA is an independent body. It is insulated and free from politics. Its decisions are appealable only to the highest court of the land. For these reasons, our personnel, from the lowest examiner to the officials and Chairman of the COA, act with professionalism, independence, objectivity and fairness. We hope to bring these indispensable traits of external auditors to the audit of the UNIDO.

5. Through the years, the COA has progressed in its audit approaches from the traditional pre-audit orientation to the present post-audit system, from purely financial and compliance audit system to economy, efficiency and effectiveness audit system using systems-based audit approach and audit risk assessment strategies. Also, our recognition of the importance of value for money audits (VFM) is evident in the extensive training and workshops, our auditors attend through in-house and out-country arrangements.

6. Since 1982, the COA has conducted VFM audits of the programs of the different line departments on a cyclical basis. The more significant observations were in the audits of the Departments of Trade and Industry, Agriculture, Labor and Employment, Education, Culture and Sports and Department of Health.

7. The inevitable fast-paced information technology (IT) development in the Philippine government has been responded to by the COA through our comprehensive Information Systems Audit Program, now on its fifth year of implementation. Under the program, 268 auditors have already been trained on auditing information technology controls and computerized applications and in the use of computer-assisted audit techniques (CAATs). We have conducted 102 audits of computerized systems for the period 1992-1996.

8. We present in **Appendix I** a more detailed list of our audit capabilities—the curriculum vitae and international affiliations of the Chairman, Commission on Audit including COA's international engagements.

AUDIT SCOPE AND STRATEGY

9. The audit of UNIDO will be conducted in accordance with generally accepted common auditing standards, subject to any special directives of the Director-General, or the Conference, or the Industrial Development Board (IDB), in accordance with the terms of reference appended to the UNIDO Financial Regulations.

10. The proposed financial audit will refer to the examination of the accounts, including all trust funds and special accounts leading to the expression of an opinion on the financial statements of UNIDO. Similarly, we will make observations on the efficiency of the internal control structure, general administration and management. We will include in our examination the compliance of the financial transactions with the rules and regulations, the budgetary provisions and other applicable directives.

11. The COA will make itself available to undertake certain specific examinations the Director-General or the Conference, or the IDB may request. This will however be covered by another work program and separate audit cost estimate.

12. We will strictly observe the reporting protocol embodied in the relevant UNIDO Financial Regulations in communicating the results of our audit. We accordingly intend to discuss our finding and client's representations with the concerned officials at all levels, even before the reports are drafted until these are finalized.

13. The COA will employ the systems-based audit approach, enhanced by an audit risk assessment strategy. As deemed appropriate, we will make use of CAATs to facilitate the review process of the computerized applications. The audit will be initiated by familiarization activities giving emphasis on the review of permanent files, work papers, and reports of previous auditors. We likewise intend to meet and discuss with the previous auditor through the UNIDO to allow for a smooth transition of work. We will also review the work and practices of the internal audit group to establish areas of coordination to minimize duplication of efforts.

14. For both financial periods—1 July 1998 to 30 June 2000, we propose to carry out the financial audit work through at least one (1) interim review and one (1) year-end audit. The main tasks during these interim audits are the evaluation of the control structures and the compliance testing of the controls; while the conduct of substantive tests will be left to the year-end audit.

LEVEL OF EFFORT AND AUDIT TEAM ORGANIZATION

15. We estimate that for each audit engagement year, we will provide 11 staff workweeks. This estimate includes the interim and year-end schedules. A more detailed audit plan will be prepared for each audit visit.

16. The audit teams will be manned by senior COA auditors. The senior auditors will be selected from COA's professional and experienced audit staff of about **10,000** university graduates—**3,300** of whom are Certified

Public Accountants (CPAs), passing the Philippine Board of Accountancy examinations; **4,900** are degree holders in accountancy, **400** engineers, **200** lawyers with the rest graduated in other university degrees. We have a department tasked with the professional training of the staff in an in-house multi-level approach, coupled with out-country training programs on specialized courses. All our auditors are rated excellent in the English language.

17. The Chairman of the COA, assisted by the two (2) COA Commissioners, will provide senior representation to the General Council. The COA will assign a Director of Audit to oversee the audit execution and direct the completion of the reporting requirements.

Appendix I

CURRICULUM VITAE

Name: **CELSO D. GAÑGAN**

Place of Birth: Ilagan, Isabela, Philippines

Date of Birth: 28 July 1934

A. Education

Bachelor of Laws, 1968	*Consistent College Scholar Far Eastern University (FEU)*
	Most Illustrious Knight, Kappa Gamma, Philippines (Exclusive Fraternity of University Scholars & Student Leaders, FEU)
	President, Senior Law Council and Junior Council, Institute of Law, FEU
Bachelor of Science in Commerce, 1964	*Consistent University Scholar Far Eastern University (FEU)*

B. Positions Held in Government

CHAIRMAN, Philippine Commission on Audit (COA)
March 1994 up to present

Assistant Commissioner, Philippine COA
1988 up to 1994

Resident Ombudsman, Philippine COA

Elected Delegate to the 1971 Constitutional Convention, representing the lone district of the Province of Isabela, without any party affiliation.

Being a Constitutional Delegate, he became the:

CHAIRMAN, Organic Committee on Government Auditing. He steered the Committee into converting the one-man ineffective General Auditing Office into an effective constitutional Commission on Audit and vesting it with independence and more power, including the power to disallow in audit, irregular, unnecessary, excessive or extravagant expenditures or uses of government funds and property.

Member, Committees on Natural Resources, Taxation and Agrarian Reform.

Officer-in-Charge, Vice-Governor, Province of Isabela, Philippines

Municipal Secretary, capital town of Ilagan, Province of Isabela, Philippines

C. Professional Experience

As **TRIAL LAWYER**

Senior Partner—Britanico, Gañgan and Associate Law Office

Senior Partner—Gañgan, Lao and Associate Law Office

As **CORPORATE LEGAL COUNSEL**

Consultant on Taxation, Corporate Finance, and Estate Planning

Handled various corporate cases, such as mergers and consolidations, dissolutions, liquidations, receiverships, etc.

Organized various private corporations.

As **CERTIFIED PUBLIC ACCOUNTANT**

Senior Partner, Callo, Gañgan, Lao and Co., Certified Public Accountants

Handled various financial, operations, performance and management audit engagements

Lyceum of the Philippines, Metro Manila

International Affiliations of the Chairman
Commission on Audit

The Chairman of the Philippine Commission on Audit has been elected to distinguished posts in international organizations and ably discharged the functions in various capacities such as:

Chairman

Vice-Chairman

Panel of External Auditors of the United Nations, the Specialized Agencies and the International Atomic Energy Agency
1 January 1991 to 16 April 1993

First Vice-Chairman

Governing Board of the International Organization of Supreme Audit Institution (INTOSAI)
1987 to 16 April 1993

Member

United Nations Board of Auditors
1 July 1990 to 16 April 1993

Member

Governing Board of Asian Organization of Supreme Audit Institution
(ASOSAI)
1987 to 16 April 1993

Adviser

Philippine Delegation to the United Nations General Assembly

AUDIT CAPABILITIES AND INTERNATIONAL AUDIT ENGAGEMENTS

The Philippine Commission on Audit is manned by more than eleven thousand (11,000) Senior Officials and technical people on auditing who are Certified Public Accountants, Lawyers and holders of other multi-disciplines like Computer Auditing, Engineering and other fields. These enhanced the conduct of the following International Audit Engagements:

Audit of UN Agencies

United Nations Children's Fund (UNICEF)	1984-1987	New York, USA; Kenya, Zambia, India, Mozambique
UNICEF—Greeting Cards Operations (GCO)	1984-1988	USA, Geneva, Switzerland
UNICEF Supply Division (UNIPAC)	1984-1987	Denmark
United Nations University (UNU)	1984-1988/1993	Tokyo, Japan
UN Joint Staff Pension Fund (UNJSPF)	1984-1992	New York, USA
UN Interim Force in Lebanon (UNIFIL)	1985-1987	USA, Lebanon
UN Truce Supervision Organization (UNTSO)	1985-1986	USA, Israel
UN Disengagement Observer Force (UNDOF)	1985	USA, Syria
UN Forces in Cyprus (UNFICYP)	1987	Cyprus
Office for Field Operations and External Support Activities (OFOESA)	1985-1988	New York, USA
UN Environment Programme (UNEP)	1985-1987	Nairobi, Kenya
UN Center for Human Settlements (UNCHS)	1985-1987	Nairobi, Kenya
UN Human Settlements Foundation (UNHSF)	1985-1987	Nairobi, Kenya
Economic Commission for Latin America and the Caribbean (ECLAC)	1986-1991	Chile
Economic and Social Commission for Western Asia (ESCWA)	1984-1988	Baghdad, Iraq
Economic Commission for Africa (ECA)	1984-1986	Ethiopia
Department of Technical Cooperation for Development (DTCD)	1984-1992	USA, Ghana, Saudi Arabia, ACCRA, Costa Rica, Jakarta, Bangladesh, Tanzania, Kenya, Turkey, Viet Nam, Morocco, Ethiopia, China, Bolivia, Pakistan, Mozambique
United Nations Headquarters (Secretariat)	1988-1992	New York, USA
World Food Council (WFC)	1988-1992	Rome, Italy
UN Institute for Training & Research (UNITAR)	1988-1989	New York, USA

UN Commission for Namibia	1990	New York, USA
International Research and Training Institute for the Advancement of Women (INSTRAW)	1991	Sto. Domingo, Dominican Republic
UN Office of the Coordinator for Humanitarian and Economic Assistance Relating to Afghanistan (UNOCA)	1992	Geneva, Pakistan, Afghanistan
UN Interregional Crime and Justice Research Institute (UNICRI)	1992	Rome, Italy
UN High Commissioner for Refugees (UNHCR)	1992	Geneva, Sudan, Zaire, Thailand, Viet Nam, Geneva, Iran, Cyprus, Guinea, Côte d'Ivoire, Mexico, Honduras
Economic and Social Commission (ESCAP)	1992	Thailand

Lastly, because of the competence and expertise shown by our Officials and Auditors, there are more than thirty officials who were hired on a secondment basis by International Organizations like the World Food Programme, World Bank, United Nations specialized agencies and appointed to government posts in New York, Washington, DC and Canada.

D. Communication concerning three candidatures submitted by the Ministry of Energy, Mines and Industry of Senegal

REPUBLIC OF SENEGAL
MINISTRY OF ENERGY, MINES AND INDUSTRY

122 Bis Avenue André Peytavin
Dakar

Dakar, 3 March 1997

No. 00326

Subject: Appointment of UNIDO auditor

Ref.: Your letter No. 1158/M.A.E.S.E/ONG/CI of 17 February 1997

Dear Sir,

In the above-mentioned correspondence, you kindly invited us to submit proposals for the appointment of an auditor for the United Nations Industrial Development Organization (UNIDO).

By return, I am submitting herewith the offers received in this connection, which concern the following firms of auditors:

(1) BDO-MBA (Management Business Audit);

(2) Panaudit-Sénégal;

(3) Aziz Dièye.

Details of the proposals and the identity of the firms concerned are attached hereto.

The files on the proposals could be forwarded to UNIDO in the near future.

Yours faithfully,

Amar B. Niang
Director

On behalf of the Minister of Energy, Mines and Industry

To the Minister of State
Minister of Foreign Affairs and Senegalese Abroad
Dakar

REPUBLIC OF SENEGAL

SENEGALESE PROPOSALS

(UNIDO auditor)

No.	Name of auditing firm	Nationality and address	Business name of foreign partners	Technical offers	Financial offers	Signature
1	Aziz Dièye	Senegalese	Coopers & Lybrand	X	nil	International
2	Panaudit-Sénégal	Senegalese	Panaudit-International	X	45,315,000 CFAF	International
3	BDO-MBA (Management Business Audit)	Senegalese	BDO International Network (seventh largest world audit and consultancy group)	X	35,000,000 CFAF	International

(Stamp of the Ministry of Energy, Mines and Industry of the Republic of Senegal)

E. Communication concerning the candidature of Mr. J. N. Cadassou, Government Inspector, State Inspectorate-General Principal Public Finance Audit Institution of Togo

REPUBLIC OF TOGO

No. 666/MAEC/DCET/DVCM

The Ministry of Foreign Affairs and Cooperation of the Togolese Republic presents its compliments to the United Nations Industrial Development Organization and, with reference to its note CU 96/288 of 7 December 1996 concerning the appointment of an external auditor for the Organization, has the honour to enclose herewith the candidate's file on Mr. Novignon CADASSOU, Government Inspector, State Inspectorate-General, Principal Public Finance Audit Institution of Togo.

Other candidatures could follow shortly.

The Ministry of Foreign Affairs and Cooperation of the Togolese Republic takes this opportunity to convey to the United Nations Industrial Development Organization the renewed assurances of its highest consideration.

Lomé, 4 March 1997

(*Initialled*)

(*Stamp of the Ministry of Foreign Affairs and Cooperation of the Republic of Togo*)

Annexes:

- Candidature of Mr. Just Novignon CADASSOU, dated 24 February 1994
- Letter No. 418/MEF/DAC of 27 February 1997, from the Minister of State for Economic Affairs and Finance, forwarding the candidate's file
- Curriculum vitae of Mr. Just Novignon CADASSOU

United Nations Industrial Development Organization
Austria

Just Novignon CADASSOU
State Inspectorate-General
c/o Minister for Foreign Affairs and Cooperation
Lomé
Togo

Lomé, 24 February 1997

Ref.: Your letter CV 96/288

Dear Sir,

I have the honour to apply for the post of external auditor of UNIDO, pursuant to decision GC.6/Dec.18, adopted by the General Conference of the United Nations Industrial Development Organization at its sixth session.

As a Government Inspector at the State Inspectorate-General of the Principal Public Finance Audit Institution of Togo, I have extensive auditing experience.

I undertake to discharge my duties with dedication and honesty, should my application be taken up.

Yours faithfully,

(*Signed*)

Just Novignon CADASSOU

The Director-General
United Nations Industrial Development Organization

CURRICULUM VITAE

Forenames and family name:	Just Novignon CADASSOU
Date of birth:	10 November 1948
Place of birth:	Lomé
Nationality:	Togolese
Marital status:	Married, with three children

EDUCATION AND TRAINING

- Ecole Nationale du Trésor, Paris (1974-1976)
- Ecole Nationale d'Administration, Lomé, cycle III (finance and economics) (1982-1984)

POSITIONS HELD

- Government Inspector, State Inspectorate-General
- Director, Organization and Methods Department

PROFESSIONAL EXPERIENCE

1. - Chairman of the Board of External Auditors, Organization of African Unity (OAU)
   - Certification auditing of OAU accounts (1989, 1990, 1991)
   - Participation in the drafting of the OAU accounting procedures manual

2. - Participation in the auditing work of the Economic Community of West African States (ECOWAS) (1985)

3. - Participation in the meetings of the boards of directors of various State enterprises and banking institutions

4. - Auditing for Togo's diplomatic missions abroad and administrative public services

5. - Auditing of State enterprises and mixed investment companies: financial and bookkeeping inspections, auditing of management accounts

6. - Various financial investigations

KNOWLEDGE OF FOREIGN LANGUAGES

- English, reading and speaking

DECORATIONS

- Chevalier de l'Ordre du Mono (1991)